1FW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Jin-Hwa HEO, et al.

Serial No. 10/791,740

Filed: March 4, 2004

For: STRUCTURE OF TRENCH ISOLATION

AND METHOD OF FORMING THE SAME

APR 1 4 2006

Art Unit:

1765

Examiner:

Duy Vu Nguyen DEO

Confirmation No.3615

Attorney Docket No. 239/167 DIV

RESPONSE TO "Notice of Non-Compliant Amendment (37 CFR 1.121)"

Commissioner for Patents Alexandria, VA 22313-1450

Sir:

In response to the Notice of Non-Compliant Amendment mailed March 31, 2006, a Listing of Claims (which begins on page 2 of this paper) is submitted herewith.

Remarks are on page 6 of this paper.